

**FILED**

ADMINISTRATIVE HEARING  
COMMISSION

Case No. 13-1106 RS

6. With regards to Exhibit C attached to Petitioner's First Amended Complaint, Petitioner failed to include the information alleged in paragraph 6 as part of his Exhibit C. Respondent attaches a copy of the assessment against Petitioner for the tax period noted as Exhibit

A. Respondent admits that Petitioner was assessed the total amount of \$3,313.02 as listed on Exhibit A.

7. Respondent lacks sufficient information to either admit or deny the allegations contained in paragraph 7 of Petitioner's First Amended Complaint and therefore, pursuant to Rule 55.07 of the Missouri Rules of Civil Procedure, he denies the allegations contained in paragraph 7 of Petitioner's First Amended Complaint.

8. Respondent denies the allegations contained in paragraph 8 of Petitioner's First Amended Complaint.

9. Respondent contends that Petitioner does not qualify for the sales tax exemption under Section 144.030.2(5), RSMo (2000). Respondent denies the remaining allegations contained in paragraph 9 of Petitioner's First Amended Complaint.

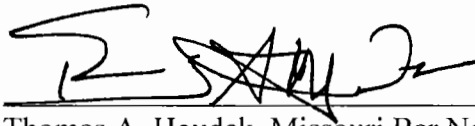
10. Respondent denies the allegations contained in paragraph 10 of Petitioner's First Amended Complaint.

11. Respondent denies all allegations contained in Petitioner's First Amended Complaint not specifically admitted herein.

WHEREFORE, having fully answered Petitioner's Complaint, Respondent prays that his sales tax assessment herein be upheld and for such further orders as are just and proper.

Respectfully submitted,

Trevor Bossert  
General Counsel  
Department of Revenue



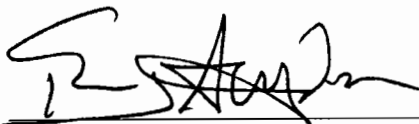
Thomas A. Houdek, Missouri Bar No. 61073  
Legal Counsel  
Missouri Department of Revenue  
Truman State Office Bldg.  
301 West High, Room 670  
P.O. Box 475  
Jefferson City, MO 65105-0475  
Phone (573) 751-0961  
Fax (573) 751-7151

Attorneys for Respondent.

### **CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing was mailed, postage prepaid, on July 22, 2013, to:

John S. Pletz  
Pletz and Reed, P.C.  
325 Jefferson Street  
P.O. Box 1048  
Jefferson City, MO 65102



Thomas A. Houdek

MISSOURI DEPARTMENT OF REVENUE  
TAXATION DIVISION  
P.O. BOX 3390  
JEFFERSON CITY, MO 65105-3390



7187 8047 6200 5059 7349

Assessment Date <b>JUNE 14, 2013</b>
MO Tax ID Number <b>19294611</b>
<b>FORM C401</b> (Revised 06/10)

**ASSESSMENT OF UNPAID SALES/USE TAX**

REEDS WRECKED CARS LLC  
20 TWIGGY LN  
ELDON MO 65026-4906

02129

Assessment Number: **201315105975003**

Delinquent Period: **JUL 01-JUL 31, 2012**

Date Due: **AUGUST 13, 2013**

Tax Type: **SALES**

PHONE (573) 751-7200  
FAX (573) 522-1160  
EMAIL - [salestaxnotice@dor.mo.gov](mailto:salestaxnotice@dor.mo.gov)

This assessment is the Final Decision of the Director of Revenue. If you are adversely affected by this decision, you may appeal to the Administrative Hearing Commission. To appeal, you must file a petition with the Commission within sixty (60) days after the date this decision was mailed or the date it was delivered, whichever date was earlier. If any such petition is sent by registered or certified mail, it will be deemed filed on the date it is mailed; if it is sent by any other method other than registered or certified mail, it will be deemed filed on the date it is received by the Commission.

**Send appeals to the Administrative Hearing Commission, Box 1557, Jefferson City, MO 65102-1557.**

Any amount of this assessment not appealed will become due and payable 60 days from the assessment date appearing above. Failure to appeal within 60 days or pay within 60 days of the above assessment date will result in liens being filed for the amount due and you will be subject to lien/lien release charges for each lien filed/released as prescribed in Section 144.380 RSMO.

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.

The Department must have written authorization, such as a Missouri Power of Attorney, Form 2827 (available at [www.dor.mo.gov](http://www.dor.mo.gov)), to discuss specific information about your tax account with anyone besides the owners, partners, officers or an authorized agent listed on your registration, return or power of attorney.

Total Tax Due	3,121.27
Additions to Tax	.00
Penalty	.00
Bad Check Penalty	.00
Quarter Monthly Penalty	.00

Interest	91.75
Lien Filing Fees	.00
Total Amount Due	\$ 3,213.02
Total Amount Paid	\$ .00
Balance Due	\$ 3,213.02

For a Statement of Taxpayer's Remedies - see enclosed

CUT HERE AND RETURN THIS PORTION OF THIS NOTICE WITH YOUR PAYMENT



MISSOURI DEPARTMENT OF REVENUE  
TAXATION DIVISION  
P.O. BOX 3390  
JEFFERSON CITY, MO 65105-3390

**ASSESSMENT OF UNPAID SALES/USE TAX**

FORM  
**C401**

(Rev 8-10)

MO Tax ID Number:	19294611
Tax Period:	JUL 01-JUL 31, 2012
Notice Number:	201315105975003
Amount Due:	\$ 3,213.02

**PAYE**

**Taxation Division**  
**(573)751-7200**

DOR USE ONLY	
DOR USE ONLY	
Good Money	Final Pay

REEDS WRECKED CARS LLC  
20 TWIGGY LN  
ELDON MO 65026-4906

(D16514)

156 1 2013151059750038 19294611 00000321302 2

**Exhibit A**



### **ASSESSMENT OF UNPAID SALES/USE TAX**

**02130**

PHONE (573) 751-7200  
FAX (573) 522-1160  
EMAIL - [salestaxnotice@dor.mo.gov](mailto:salestaxnotice@dor.mo.gov)

This assessment is in accordance with the Missouri Sales Tax Law and Compensating Use Tax Law. It reflects all applicable state, county, city, district, and constitutional taxes.

(DT6515)



MISSOURI DEPARTMENT OF REVENUE  
TAXATION DIVISION  
P.O. BOX 3390  
JEFFERSON CITY, MO 65105-3390

FORM  
**C401**

(Rev 11-2000)

Assessment Date

**JUNE 14, 2013**

MO Tax ID Number

**19294611**

## TAXPAYER CHOICES UPON RECEIPT OF ASSESSMENT

The enclosed assessment is the Final Decision of the Director of Revenue.

Upon receipt of the assessment, you may do one of the following:

1. **Pay the Assessment.** If you agree with the assessment, please submit your remittance in full to the Taxation Division at the above address.
2. **Appeal to the Administrative Hearing Commission.** You may ask for a hearing before the Administrative Hearing Commission. To do so, you must file a petition with the Commission within sixty (60) days after the date this decision was mailed or the date it was delivered, whichever date was earlier. If any such petition is sent by registered or certified mail, it will be deemed filed on the date it is mailed; if it is sent by any method other than registered or certified mail, it will be deemed filed on the date it is received by the Commission, Section 621.050, RSMo. Your petition should contain a thorough statement of your objections to the assessment and should have a copy of this assessment attached to it. Additional details concerning the filing of a petition may be obtained from the Administrative Hearing Commission, P.O. Box 1557, Jefferson City, Missouri 65102-1557.
3. **Informal Review.** You may request the director of revenue to conduct an informal review of the assessment. You must request this informal review within sixty (60) days from the date the assessment was mailed or the date it was delivered, whichever is earlier. You may request the informal review by contacting the Taxation Division at the address or phone number printed at the top of this page.  
**CAUTION: A request for an Informal Review does not extend or affect the sixty (60) days you are allowed to file an appeal with the Administrative Hearing Commission. Failure to file with the Commission within the sixty (60) days will result in the assessment being final and all amounts assessed being due.**
4. **Pay under protest.** You may pay the amount of tax, interest, penalties, and additions to tax in the assessment under protest, pursuant to Section 144.700, RSMo. Write on the front of your check that it is a protested payment. A protest affidavit form **must** be submitted to the Department within thirty (30) days after you make your payment. By paying under protest, accrual of interest will be stopped. If the Department agrees with your protest, you will receive a refund of the amount paid under protest, with interest. If your protest is denied, you may appeal to the Administrative Hearing Commission as explained in choice two. All payments under protest should be directed to the Taxation Division at the above address.

If you do not exercise any of these options within sixty (60) days of the assessment date, ALL of the tax, interest, penalties, and additions to tax, if any, will be payable in full. You will no longer have the legal right to appeal the Final Decision. Your Missouri Retail Sales Tax License will be revoked after sixty (60) days in accordance with Section 144.083, RSMo. A Certificate of Tax Lien will be filed with the Recorder of Deeds against any and all personal and real property owned by you pursuant to Section 144.380, RSMo. In addition, a Certificate of Tax Lien (which will have the full force and effect of a default judgment) may be filed with the Clerk of the Circuit Court.

Officers, directors, statutory trustees or employees of any corporation who have direct control, supervision or responsibility for filing returns and making payment of the tax may be personally assessed for the amount of this assessment pursuant to Section 144.157, RSMo. Furthermore, if incorporated, your corporate charter may be administratively dissolved, as authorized by Section 351.484(9), RSMo.